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From:

Sent: Wednesday, August 03, 2011 6:16 PM

To:

Cc:

Subject: Section 6343 question

Confirming our discussion earlier today, based on the statute and the regulations and in the absence of indications to the contrary (e.g., case law, IRM procedures, or like), it appears that "an amount of money equal to the amount of money levied upon" refers to the full amount the Service collected and would not exclude the portion refunded to the taxpayer as an overpayment.

If you would like to discuss this further, please let me know.